

4/18/2005



## ANNUAL FINANCIAL REPORT

53A-3-303

Utah School Districts  
and Charter Schools

For Fiscal Year Ending

June 30, ~~2007~~

2008

☒ BUDGET 53A-19-101

8/14/2007

Date of Hearing

Date of Adoption

☐ ACTUAL 53A-3-404

Last Date Budget Amended by Board

33 Washington

Entity

Brent Bills

7/13/2007

Prepared by

Date

bbills@washk12.org

email address

I certify that the data contained in this report  
are true and correct to the best of my knowledge.

7/13/2007

Signature of Business Administrator:

Date

Return the **Budget** report (paper copy)  
by **July 15 (Aug 15)** to:

1. Utah State Auditor  
c/o Kent Godfrey  
Utah State Capitol Complex  
East Office Building, Suite E310  
Salt Lake City, Utah 84114

Return the **Actual** report by **October 1** to:

1. School Finance & Statistics  
Von Hortin  
[von.hortin@schools.utah.gov](mailto:von.hortin@schools.utah.gov)
2. Utah State Auditor  
c/o Kent Godfrey  
Utah State Capitol Complex  
East Office Building, Suite E310  
Salt Lake City, Utah 84114

Date Received @ USOE

ANNUAL FINANCIAL REPORT

7/19/2007

33 Washington 10 GENERAL FUND	ACTUAL FY 2006	FINAL BUDGET FY 2007	ACTUAL FY 2007	ORIGINAL BUDGET FY 2008
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REVENUES

<b>1000 REVENUES FROM LOCAL SOURCES</b>				
1100 Property Taxes	25,035,617	29,173,437	-	-
1200 Local Governmental Units Other Than LEAs				
1310 Tuition From Pupils or Parents	277,302	150,000		
1320 Tuition from Other LEAs Within the State				
1330 Tuition From Other LEAs Outside the State				
1410 Transportation Fees From Pupils or Parents	295,386	250,000		
1420 Transportation Fees From Other LEAs Within the State				
1430 Transportation Fees From Other LEAs Outside the State				
1500 Earnings on Investments	1,264,073	1,600,000		
1700 Student Activities				
1900 Other Revenues From Local Sources	1,543,926	1,434,000		
1910 Rentals	18,893	16,000		
1920 Contributions and Donations from Private Sources/Foundation				
1940 Textbooks (Sales and Rentals)	209,469	250,000		
1950 Other Revenues From Other School Districts				
1960 Other Revenues from Other Local Governments				
1980 Refunds of Prior Year Expenditures				
1990 Miscellaneous				
<b>TOTAL REVENUES FROM LOCAL SOURCES</b>	<b>28,644,666</b>	<b>32,873,437</b>	-	-

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33 Washington 10 GENERAL FUND		ACTUAL FY 2006	FINAL BUDGET FY 2007	ACTUAL FY 2007	ORIGINAL BUDGET FY 2008
<b>3000 REVENUES FROM STATE SOURCES</b>					
Minimum School Programs (From District Summary-Final)					
Regular Basic Programs					
3010	Regular School Program K-12	35,540,155	39,498,912		
3015	Necessary Existent Small Schools	374,415	368,334		
3020	Professional Staff	4,678,754	4,829,369		
3025	Administrative Costs	36,480	38,672		
Restricted Basic Programs					
3105	Special Education -- Add-On	4,851,133	5,455,582		
3110	Special Education -- Self-Contained	963,022	895,324		
3120	Extended Year Program -- Severely Disabled	49,353	40,208		
3125	Special Education -- State Programs	86,435	99,718		
3155	Applied Technology -- Add-On	1,101,771	2,639,090		
3160	Applied Technology -- Set-Aside	73,872	68,993		
3230	Class Size Reduction (State Funds)	3,285,135	3,489,757		
<b>TOTAL BASIC SCHOOL PROGRAM GENERATED</b>		<b>51,040,525</b>	<b>57,423,959</b>	-	-
Other Minimum School Programs					
3211	Gifted and Talented	89,286	96,703		
3212	Advanced Placement	38,499	37,279		
3213	Concurrent Enrollment	116,996	341,575		
3215	At-Risk -- Regular Program	250,739	273,410		
3218	At-Risk -- Homeless and Minority	49,975	61,341		
3219	At-Risk -- MESA				
3220	At-Risk -- Gang Prevention				
3221	At-Risk -- Youth-in-Custody	660,186	689,692		
3255	Quality Teaching Block Grant	2,484,240	2,845,859		
3260	Local Discretionary Block Grant	974,523	953,312		
3270	Interventions for Student Success Block Grant	669,865	715,133		
3405	Social Security and Retirement	12,216,806	14,069,733		
3415	Pupil Transportation	3,096,263	3,360,265		
3423	Out-of-State Tuition				
3466	Highly Impacted Schools				
3471	Guarantee on Transportation Levy				
3520	School Land Trust Program	484,676	798,261		
3521	Electronic High School				
3555	Voted Leeway				
3560	Board Leeway				
3805	K-3 Reading Achievement	425,768	308,089		
3522	Job Enhancement				
3867	Charter School Local Replacement				
<b>TOTAL MINIMUM SCHOOL PROGRAM GENERATED</b>		<b>72,598,347</b>	<b>81,974,611</b>	-	-
Less Basic Local Levy					
<b>TOTAL STATE SUPPORT AMOUNT *</b>		<b>72,598,347</b>	<b>81,974,611</b>	-	-
Other State Sources					
3700	Other Revenues From State Sources (Non-MSP)	131,886	482,000		
3710	Driver Education (Behind-the-Wheel)	139,320	214,339		
3866	Charter School Startup (New in FY06)				
3800	Supplementals / Other Bills	474,274	484,822		
3900	Revenues From Other State Agencies	627,459	700,000		
<b>TOTAL REVENUES FROM STATE SOURCES</b>		<b>73,971,286</b>	<b>83,865,772</b>	-	-

\* Actual Total State Support Amount should correspond with amount reported on the District Summary-Final for the year

# ANNUAL FINANCIAL REPORT

7/19/2007

<b>33 Washington 10 GENERAL FUND</b>	<b>ACTUAL FY 2006</b>	<b>FINAL BUDGET FY 2007</b>	<b>ACTUAL FY 2007</b>	<b>ORIGINAL BUDGET FY 2008</b>
<b>4000 REVENUES FROM FEDERAL SOURCES</b>				
4101 Impact Aid (Title VII)				
4190 Other Unrestricted Revenue Direct From Federal	121,309	500,000		
4200 Unrestricted Federal Revenue Through State				
4300 Restricted Revenue Direct From Federal	353,828	345,403		
4500 Restricted Federal Through State	225,412	48,922		
4520 Programs for the Disabled (IDEA)	3,690,993	3,817,636		
4530 Applied Technology Education	354,332	331,737		
4600 Other Restricted Federal Through State	153,818	86,919		
4700 Federal Received Through Other Agencies				
4800 No Child Left Behind (NCLB)	4,114,093	4,680,550		
4810 Federal Forest Service (in Lieu of Tax)	47,675	48,152		
<b>TOTAL REVENUES FROM FEDERAL SOURCES</b>	<b>9,061,460</b>	<b>9,859,319</b>	-	-
<b>TOTAL REVENUES, 10 GENERAL FUND</b>	<b>111,677,412</b>	<b>126,588,528</b>	-	-

# ANNUAL FINANCIAL REPORT

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33 Washington 10 GENERAL FUND	ACTUAL FY 2006	FINAL BUDGET FY 2007	ACTUAL FY 2007	ORIGINAL BUDGET FY 2008
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## EXPENDITURES

<b>1000 INSTRUCTION</b>				
131 Salaries - Teachers	46,766,716	51,689,877		
132 Salaries - Substitute Teachers	624,722	750,000		
161 Salaries - Teacher Aides and Paraprofessionals	3,082,279	3,289,888		
100 Salaries - All Other				
Total Salaries (100)	50,473,717	55,729,765	-	-
210 Retirement	8,543,069	10,129,233		
220 Social Security	3,844,471	4,263,327		
240 Insurance (Health/Dental/Life)	8,925,356	9,767,515		
200 Other Benefits	183,528	240,984		
Total Benefits (200)	21,496,424	24,401,059	-	-
300 Purchased Professional and Technical Services	565,321	650,000		
400 Purchased Property Services	109,827	195,000		
500 Other Purchased Services	536,810	597,639		
561 Tuition to Other School Districts Within the State				
562 Tuition to Other School Districts Outside the State	44,051	178,098		
563 Tuition to Private Schools				
564 Tuition to Educational Service Agencies Within the State				
565 Tuition to Educational Service Agencies Outside the State				
566 Tuition to Charter Schools				
567 Tuition to School Districts for Voucher Payments				
569 Tuition-Other				
Total Other Purchased Services (500)	580,861	775,737	-	-
600 Supplies	2,007,812	2,800,000		
641 Textbooks	1,021,433	1,278,932		
Total Supplies (600)	3,029,245	4,078,932	-	-
700 Property (Instructional Equipment)	484,631	638,539		
800 Other Objects	543,330	800,179		
810 Dues and Fees				
Total Other Objects (800)	543,330	800,179	-	-
<b>TOTAL INSTRUCTION (1000)</b>	<b>77,283,366</b>	<b>87,269,211</b>	-	-
<b>2000 SUPPORT SERVICES</b>				
<b>2100 SUPPORT SERVICES - STUDENTS</b>				
141 Salaries - Attendance and Social Work Personnel				
142 Salaries - Guidance Personnel	2,081,372	2,363,123		
143 Salaries - Health Services Personnel	379,120	469,850		
144 Salaries - Psychological Personnel	260,242	397,045		
152 Salaries - Secretarial and Clerical	136,552	4,110		
100 Salaries - All Other	62,820	192,861		
Total Salaries (100)	2,920,106	3,426,989	-	-
210 Retirement	463,869	562,700		
220 Social Security	221,041	235,164		
240 Insurance (Health/Dental/Life)	407,855	462,933		
200 Other Benefits				
Total Benefits (200)	1,092,765	1,260,797	-	-
300 Purchased Professional and Technical Services	523,318	1,075,542		
400 Purchased Property Services				
500 Other Purchased Services	41,739	37,500		
591 Services Purchased From Another District Within the State				
592 Services Purchased From Another District Outside the State				
Total Other Purchased Services (500)	41,739	37,500	-	-
600 Supplies	235,686	150,000		
700 Property	283	9,000		
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	-	-	-	-
<b>TOTAL STUDENTS (2100)</b>	<b>4,813,897</b>	<b>5,959,828</b>	-	-

# ANNUAL FINANCIAL REPORT

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<b>33 Washington</b>					
<b>10 GENERAL FUND</b>		<b>ACTUAL</b>	<b>FINAL</b>	<b>ACTUAL</b>	<b>ORIGINAL</b>
		<b>FY 2006</b>	<b>BUDGET</b>	<b>FY 2007</b>	<b>BUDGET</b>
			<b>FY 2007</b>		<b>FY 2008</b>
<b>2200 SUPPORT SERVICES - INSTRUCTIONAL STAFF</b>					
115	Salaries - Supervisors & Directors	554,613	627,018		
133	Salaries - Sabbatical Leave	19,582	43,555		
145	Salaries - Media Personnel - Certificated	477,713	721,205		
152	Salaries - Secretarial and Clerical	377,820	402,678		
162	Salaries - Media Personnel - Noncertificated	578,564	625,809		
100	Salaries - All Other	397,759	464,791		
	Total Salaries (100)	2,406,051	2,885,056	-	-
210	Retirement	349,552	453,531		
220	Social Security	182,505	220,707		
240	Insurance (Health/Dental/Life)	452,737	626,817		
200	Other Benefits				
	Total Benefits (200)	984,794	1,301,055	-	-
300	Purchased Professional and Technical Services	58,948	86,302		
400	Purchased Property Services				
500	Other Purchased Services	71,486	103,000		
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	71,486	103,000	-	-
600	Supplies	118,576	194,531		
644	Library Books	332,963	517,158		
650	Periodicals				
660	Audio Visual Materials	127,338	190,936		
	Total Supplies (600)	578,877	902,625	-	-
700	Property	30,065	42,930		
800	Other Objects				
810	Dues and Fees				
	Total Other Objects (800)	-	-	-	-
<b>TOTAL INSTRUCTIONAL STAFF (2200)</b>		<b>4,130,221</b>	<b>5,320,968</b>	-	-
<b>2300 SUPPORT SERVICES - DISTRICT ADMINISTRATION</b>					
110	Salaries - District Board and Administration	137,776	139,648		
115	Salaries - Supervisors and Directors				
152	Salaries - Secretarial and Clerical	44,368	51,097		
100	Salaries - All Other				
	Total Salaries (100)	182,144	190,745	-	-
210	Retirement	46,202	65,900		
220	Social Security	14,424	15,438		
240	Insurance (Health/Dental/Life)	63,146	54,003		
200	Other Benefits				
	Total Benefits (200)	123,772	135,341	-	-
300	Purchased Professional and Technical Services	41,621	46,000		
400	Purchased Property Services				
500	Other Purchased Services	25,212	32,850		
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	25,212	32,850	-	-
600	Supplies	34,354	106,203		
700	Property				
800	Other Objects				
810	Dues and Fees				
	Total Other Objects (800)	-	-	-	-
<b>TOTAL DISTRICT ADMINISTRATION (2300)</b>		<b>407,103</b>	<b>511,139</b>	-	-

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<b>33 Washington 10 GENERAL FUND</b>		<b>ACTUAL FY 2006</b>	<b>FINAL BUDGET FY 2007</b>	<b>ACTUAL FY 2007</b>	<b>ORIGINAL BUDGET FY 2008</b>
<b>2400 SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>					
121	Salaries - Principals and Assistants	3,641,647	4,147,488		
152	Salaries - Secretarial and Clerical	1,938,096	2,217,025		
100	Salaries - All Other				
	Total Salaries (100)	5,579,743	6,364,513	-	-
210	Retirement	1,027,967	1,274,001		
220	Social Security	431,709	502,485		
240	Insurance (Health/Dental/Life)	1,005,283	1,181,802		
200	Other Benefits	-	20,284		
	Total Benefits (200)	2,464,959	2,978,572	-	-
300	Purchased Professional and Technical Services	20,072	23,175		
400	Purchased Property Services				
500	Other Purchased Services	69,742	92,477		
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	69,742	92,477	-	-
600	Supplies	540			
700	Property				
800	Other Objects				
810	Dues and Fees				
	Total Other Objects (800)	-	-	-	-
<b>TOTAL SCHOOL ADMINISTRATION (2400)</b>		<b>8,135,066</b>	<b>9,458,737</b>	-	-
<b>2500 SUPPORT SERVICES - CENTRAL</b>					
100	Salaries	536,102	648,345		
210	Retirement	100,421	104,576		
220	Social Security	41,511	50,059		
240	Insurance (Health/Dental/Life)	88,229	135,700		
200	Other Benefits				
	Total Benefits (200)	230,161	290,335	-	-
300	Purchased Professional and Technical Services	136,323	87,211		
400	Purchased Property Services				
500	Other Purchased Services	218,463	183,382		
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	218,463	183,382	-	-
600	Supplies	22,135	50,000		
700	Property	8,489			
800	Other Objects				
810	Dues and Fees				
	Total Other Objects (800)	-	-	-	-
<b>TOTAL CENTRAL (2500)</b>		<b>1,151,673</b>	<b>1,259,273</b>	-	-
<b>2600 SUPPORT SERVICES - OPERATION AND MAINTENANCE OF FACILITIES</b>					
180	Salaries - Operation and Maintenance	4,049,826	4,732,439		
100	Salaries - All Other	29,761	32,682		
	Total Salaries (100)	4,079,587	4,765,121	-	-
210	Retirement	591,384	660,266		
220	Social Security	312,419	353,410		
240	Insurance (Health/Dental/Life)	801,557	996,460		
200	Other Benefits	107,718	131,603		
	Total Benefits (200)	1,813,078	2,141,739	-	-
300	Purchased Professional and Technical Services				
400	Purchased Property Services	902,710	1,213,807		
500	Other Purchased Services	369,337	434,502		
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	369,337	434,502	-	-
600	Supplies	3,716,286	4,197,645		
700	Property	256,977	13,000		
800	Other Objects				
810	Dues and Fees				
	Total Other Objects (800)	-	-	-	-
<b>TOTAL OPERATION AND MAINTENANCE OF FACILITIES (2600)</b>		<b>11,137,975</b>	<b>12,765,814</b>	-	-

# ANNUAL FINANCIAL REPORT

7/19/2007

<b>33 Washington 10 GENERAL FUND</b>		<b>ACTUAL FY 2006</b>	<b>FINAL BUDGET FY 2007</b>	<b>ACTUAL FY 2007</b>	<b>ORIGINAL BUDGET FY 2008</b>
<b>2700 SUPPORT SERVICES - STUDENT TRANSPORTATION</b>					
152	Salaries - Secretarial and Clerical	112,924	115,068		
171	Salaries - Supervisors	122,126	132,491		
172	Salaries - Bus Drivers	1,495,528	1,824,652		
173	Salaries - Mechanics and Other Garage Employees	196,333	213,405		
174	Salaries - Other (Trainers, etc.)	165,141	10,970		
	<b>Total Salaries (100)</b>	<b>2,092,052</b>	<b>2,296,586</b>	-	-
210	Retirement	271,509	324,025		
220	Social Security	157,978	182,138		
240	Insurance (Health / Accident / Life)	412,204	461,107		
200	Other Benefits	108,959	132,045		
	<b>Total Benefits (200)</b>	<b>950,650</b>	<b>1,099,315</b>	-	-
400	Purchased Property Services	12,131	14,920		
511	Services from Other LEAs (In State)				
512	Services from Other LEAs (Out of State)				
513	Commercial				
514	Student Allowance	21,299	24,160		
515	Payments in Lieu of Transportation - Subsistence				
516	Payments of Mileage in Lieu of Bus (Dead Miles)				
521	Property Insurance	17,304	17,800		
522	Liability Insurance				
530	Communications (Telephone and Other)	14,079	13,000		
580	Travel / Per Diem	26,575	23,000		
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	<b>Total Other Purchased Services (500)</b>	<b>79,257</b>	<b>77,960</b>	-	-
624	Motor Fuel	547,698	672,000		
625	Natural Gas	-	-		
626	Electricity	10,682	12,000		
600	Other Supplies	189,941	241,000		
	<b>Total Supplies (600)</b>	<b>748,321</b>	<b>925,000</b>	-	-
730	Equipment	6,197	12,376		
732	School Buses	334,970	919,266		
	<b>Total Property (700)</b>	<b>341,167</b>	<b>931,642</b>	-	-
890	Miscellaneous Expenditures				
891	Training	35,819	39,140		
	<b>Total Other Objects (800)</b>	<b>35,819</b>	<b>39,140</b>	-	-
<b>TOTAL STUDENT TRANSPORTATION (2700)</b>		<b>4,259,397</b>	<b>5,384,563</b>	-	-



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<b>33 Washington 10 GENERAL FUND</b>	<b>ACTUAL FY 2006</b>	<b>FINAL BUDGET FY 2007</b>	<b>ACTUAL FY 2007</b>	<b>ORIGINAL BUDGET FY 2008</b>
<b>2900 OTHER SUPPORT SERVICES</b>				
100 Salaries	277,446	307,044		
210 Retirement	41,107	48,170		
220 Social Security	21,041	23,184		
240 Insurance (Health / Accident / Life)	51,948	56,374		
200 Other Benefits				
Total Benefits (200)	114,096	127,728	-	-
300 Purchased Professional and Technical Services	21,900.00	43,063.00		
400 Purchased Property Services				
500 Other Purchased Services	12,250.00	10,000.00		
591 Services Purchased From Another District Within the State				
592 Services Purchased From Another District Outside the State				
Total Other Purchased Services (500)	12,250.00	10,000.00	-	-
600 Supplies	21,137.00	14,000.00		
700 Property				
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	-	-	-	-
<b>TOTAL OTHER SUPPORT (2900)</b>	<b>446,829</b>	<b>501,835</b>	<b>-</b>	<b>-</b>
<b>TOTAL SUPPORT SERVICES (2000)</b>	<b>34,482,151</b>	<b>41,162,157</b>	<b>-</b>	<b>-</b>
<b>5200 DEBT SERVICE (TAX ANTICIPATION NOTES)</b>				
830 Interest				
<b>TOTAL EXPENDITURES, 10 GENERAL FUND</b>	<b>111,765,507</b>	<b>128,431,368</b>	<b>-</b>	<b>-</b>

## OTHER FINANCING

<b>5000 OTHER FINANCING SOURCES (USES)</b>				
5200 Transfers In from Other Funds				
5210 Transfers Out to Other Funds				
5300 Proceeds From Sale of Capital Assets				
5400 Loan Proceeds				
5500 Capital Lease Proceeds				
5900 Other Financing Sources (Uses) (Add Explanation)	(306,645)	(625,000)		
<b>6000 OTHER ITEMS</b>				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
<b>TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>	<b>(306,645)</b>	<b>(625,000)</b>	<b>-</b>	<b>-</b>

# ANNUAL FINANCIAL REPORT

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33 Washington 10 GENERAL FUND	ACTUAL FY 2006	FINAL BUDGET FY 2007	ACTUAL FY 2007	ORIGINAL BUDGET FY 2008
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## SUMMARY - 10 GENERAL FUND

<b>REVENUES BY SOURCE</b>				
1000	Total Local	28,644,666	32,873,437	-
3000	Total State	73,971,286	83,855,772	-
4000	Total Federal	9,061,460	9,859,319	-
<b>TOTAL REVENUES</b>		<b>111,677,412</b>	<b>126,588,528</b>	-
<b>EXPENDITURES BY OBJECT</b>				
100	Salaries	68,546,948	76,614,164	-
200	Employee Benefits	29,270,699	33,735,941	-
300	Purchased Professional and Technical Services	1,367,503	2,011,293	-
400	Purchased Property Services	1,024,668	1,423,727	-
500	Other Purchased Services	1,468,347	1,747,408	-
600	Supplies	8,386,581	10,424,405	-
700	Property	1,121,612	1,635,111	-
800	Other Objects	579,149	839,319	-
<b>TOTAL EXPENDITURES</b>		<b>111,765,507</b>	<b>128,431,368</b>	-
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>		<b>(88,095)</b>	<b>(1,842,840)</b>	-
<b>OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>		<b>(306,645)</b>	<b>(625,000)</b>	-
<b>NET CHANGE IN FUND BALANCE</b>		<b>(394,740)</b>	<b>(2,467,840)</b>	-
<b>FUND BALANCE - BEGINNING (From Prior Year)</b>		<b>13,375,087</b>	<b>12,980,347</b>	-
<b>Adjustments to Beginning Fund Balance (Attach Detail)</b>				
<b>FUND BALANCE - ENDING</b>		<b>12,980,347</b>	<b>10,512,507</b>	-

Explanation (5900 and Adjustment to Beginning Fund Balance)

<b>33 Washington</b>			
<b>21 STUDENT ACTIVITY FUND</b>	<b>ACTUAL</b>	<b>FINAL</b>	<b>ACTUAL</b>
	<b>FY 2006</b>	<b>BUDGET</b>	<b>FY 2007</b>
		<b>FY 2007</b>	<b>FY 2007</b>

# **REVENUES**

<b>1000 REVENUES FROM LOCAL SOURCES</b>			
1310	Tuition from Pupils or Parents		
1320	Tuition from Other LEAs Within the State		
1330	Tuition from Other LEAs Outside the State		
1400	Transportation Fees		
1500	Earnings on Investments		
1740	Student Fees		
1750	School Vending		
1800	Community Services Activities		
1900	Other Revenues From Local Sources		
1940	Textbooks (Sales and Rentals)		
<b>TOTAL REVENUES FROM, LOCAL SOURCES</b>		-	-
<b>3000 REVENUES FROM STATE SOURCES</b>			
3851	Teacher Supply		
3520	School Trust Land		
3405	Social Security and Retirement		
3900	Revenues from Other State Agencies		
<b>TOTAL REVENUES FROM STATE SOURCES</b>		-	-
<b>4000 REVENUES FROM FEDERAL SOURCES</b>			
4900	Other Revenues From Federal Sources		
<b>TOTAL REVENUES FROM FEDERAL SOURCES</b>		-	-
<b>TOTAL REVENUES, 21 STUDENT ACTIVITY FUND</b>		-	-

# **EXPENDITURES**

<b>1000 INSTRUCTIONAL</b>			
100	Salaries		
210	Retirement		
220	Social Security		
240	Insurance (Health/Dental/Life)		
200	Other Benefits		
Total Benefits (200)		-	-
300	Purchased Professional and Technical Services		
400	Purchased Property Services		
500	Other Purchased Services		
600	Supplies		
700	Property		
800	Other Objects		
810	Dues and Fees		
Total Other Objects (800)		-	-
<b>TOTAL OTHER SERVICES (1000)</b>		-	-
<b>2000 SUPPORT SERVICES</b>			
100	Salaries		
210	Retirement		
220	Social Security		
240	Insurance (Health/Dental/Life)		
200	Other Benefits		
Total Benefits (200)		-	-
300	Purchased Professional and Technical Services		
400	Purchased Property Services		
500	Other Purchased Services		
600	Supplies		
700	Property		
800	Other Objects		
810	Dues and Fees		
Total Other Objects (800)		-	-
<b>TOTAL SUPPORT SERVICES (2000)</b>		-	-
<b>3300 COMMUNITY SERVICES</b>			
100	Salaries		
210	Retirement		
220	Social Security		
240	Insurance (Health/Dental/Life)		
200	Other Benefits		

Total Benefits (200)	-	-	-
300 Purchased Professional and Technical Services			
400 Purchased Property Services			
500 Other Purchased Services			
600 Supplies			
700 Property			
800 Other Objects			
810 Dues and Fees			
Total Other Objects (800)	-	-	-
<b>TOTAL COMMUNITY SERVICES (3300)</b>	-	-	-
<b>TOTAL EXPENDITURES, 21 STUDENT ACTIVITY FUND</b>	-	-	-

#### OTHER FINANCING

<b>5000 OTHER FINANCING SOURCES (USES)</b>			
5200 Transfers In from Other Funds			
5210 Transfers Out to Other Funds			
5300 Proceeds From Sale of Capital Assets			
5400 Loan Proceeds			
5500 Capital Lease Proceeds			
5900 Other Financing Sources (Uses) (Add Explanation)			
<b>6000 OTHER ITEMS</b>			
6100 Capital Contributions			
6300 Special Items			
6400 Extraordinary Items			
<b>TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>	-	-	-

#### SUMMARY - 21 STUDENT ACTIVITY FUND

<b>REVENUES BY SOURCE</b>			
1000 Total Local	-	-	-
3000 Total State	-	-	-
4000 Total Federal	-	-	-
<b>TOTAL REVENUES</b>	-	-	-
<b>EXPENDITURES BY OBJECT</b>			
100 Salaries	-	-	-
200 Employee Benefits	-	-	-
300 Purchased Professional and Technical Services	-	-	-
400 Purchased Property Services	-	-	-
500 Other Purchased Services	-	-	-
600 Supplies	-	-	-
700 Property	-	-	-
800 Other Objects	-	-	-
<b>TOTAL EXPENDITURES</b>	-	-	-
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	-	-	-
<b>OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>	-	-	-
<b>NET CHANGE IN FUND BALANCE</b>	-	-	-
<b>FUND BALANCE - BEGINNING (From Prior Year)</b>			
<b>Adjustment to Beginning Fund Balance (Add Explanation)</b>			
<b>FUND BALANCE - ENDING</b>	-	-	-

Explanation (5900 and Adjustment to Beginning Fund Balance)

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**ORIGINAL  
BUDGET  
FY 2008**

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<b>TOTAL FUND BALANCES</b>	<b>1,015,173</b>	
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>1,875,927</b>	

<b>33 Washington</b>	<b>ACTUAL</b>	<b>FINAL</b>	<b>ACTUAL</b>	<b>ORIGINAL</b>
<b>23 NON K-12 PROGRAMS FUND</b>	<b>FY 2006</b>	<b>BUDGET</b>	<b>FY 2007</b>	<b>BUDGET</b>
		<b>FY 2007</b>		<b>FY 2008</b>

## REVENUES

<b>1000 REVENUES FROM LOCAL SOURCES</b>				
1100	Property Taxes	1,102,043	923,950	-
1200	Local Governmental Units Other Than LEAs			
1310	Tuition from Pupils or Parents			
1320	Tuition from Other LEAs Within the State			
1330	Tuition from Other LEAs Outside the State			
1400	Transportation Fees			
1500	Earnings on Investments			
1800	Community Services Activities			
1900	Other Revenues From Local Sources	10,635	13,814	
1940	Textbooks (Sales and Rentals)			
<b>TOTAL REVENUES FROM, LOCAL SOURCES</b>		<b>1,112,678</b>	<b>937,764</b>	-
<b>3000 REVENUES FROM STATE SOURCES</b>				
3115	Preschool-Handicapped	713,891	850,928	
3209	Adult High School	462,156	383,784	
3210	Adult Basic Skills			
3405	Social Security and Retirement	130,532	161,969	
3900	Revenues from Other State Agencies			
<b>TOTAL REVENUES FROM STATE SOURCES</b>		<b>1,306,579</b>	<b>1,396,681</b>	-
<b>4000 REVENUES FROM FEDERAL SOURCES</b>				
4522	Preschool	113,402	114,911	
4580	Adult Education	114,041	100,883	
4900	Other Revenues From Federal Sources			
<b>TOTAL REVENUES FROM FEDERAL SOURCES</b>		<b>227,443</b>	<b>215,794</b>	-
<b>TOTAL REVENUES, 23 NON K-12 PROGRAMS FUND</b>		<b>2,646,700</b>	<b>2,550,239</b>	-

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33 Washington 23 NON K-12 PROGRAMS FUND	ACTUAL FY 2006	FINAL BUDGET FY 2007	ACTUAL FY 2007	ORIGINAL BUDGET FY 2008
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## EXPENDITURES

3000 OPERATION OF NONINSTRUCTIONAL SERVICES				
3200 OTHER SERVICES				
100 Salaries	1,666,432	1,826,075		
210 Retirement	215,257	287,059		
220 Social Security	128,095	139,695		
240 Insurance (Health/Dental/Life)	214,861	215,900		
200 Other Benefits				
Total Benefits (200)	558,213	642,654	-	-
300 Purchased Professional and Technical Services	5,987	4,352		
400 Purchased Property Services	3,172	9,266		
500 Other Purchased Services	41,226	29,500		
600 Supplies	36,858	30,432		
700 Property	77,986	89,117		
800 Other Objects	63,255	57,604		
810 Dues and Fees				
Total Other Objects (800)	63,255	57,604	-	-
TOTAL OTHER SERVICES (3200)	2,453,129	2,689,000	-	-
3300 COMMUNITY SERVICES				
100 Salaries				
210 Retirement				
220 Social Security				
240 Insurance (Health/Dental/Life)				
200 Other Benefits				
Total Benefits (200)	-	-	-	-
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
500 Other Purchased Services				
600 Supplies				
700 Property				
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	-	-	-	-
TOTAL COMMUNITY SERVICES (3300)	-	-	-	-
TOTAL EXPENDITURES, 23 NON K-12 PROGRAMS FUND	2,453,129	2,689,000	-	-

## OTHER FINANCING

5000 OTHER FINANCING SOURCES (USES)				
5200 Transfers In from Other Funds				
5210 Transfers Out to Other Funds				
5300 Proceeds From Sale of Capital Assets				
5400 Loan Proceeds				
5500 Capital Lease Proceeds				
5900 Other Financing Sources (Uses) (Add Explanation)				
6000 OTHER ITEMS				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-



# ANNUAL FINANCIAL REPORT

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33 Washington 23 NON K-12 PROGRAMS FUND	ACTUAL FY 2006	FINAL BUDGET FY 2007	ACTUAL FY 2007	ORIGINAL BUDGET FY 2008
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## SUMMARY - 23 NON K-12 PROGRAMS FUND

<b>REVENUES BY SOURCE</b>				
1000 Total Local	1,112,678	937,764	-	-
3000 Total State	1,306,579	1,396,681	-	-
4000 Total Federal	227,443	215,794	-	-
<b>TOTAL REVENUES</b>	<b>2,646,700</b>	<b>2,550,239</b>	-	-
<b>EXPENDITURES BY OBJECT</b>				
100 Salaries	1,666,432	1,826,075	-	-
200 Employee Benefits	558,213	642,654	-	-
300 Purchased Professional and Technical Services	5,987	4,352	-	-
400 Purchased Property Services	3,172	9,266	-	-
500 Other Purchased Services	41,226	29,500	-	-
600 Supplies	36,858	30,432	-	-
700 Property	77,986	89,117	-	-
800 Other Objects	63,255	57,604	-	-
<b>TOTAL EXPENDITURES</b>	<b>2,453,129</b>	<b>2,689,000</b>	-	-
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>193,571</b>	<b>(138,761)</b>	-	-
<b>OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>	-	-	-	-
<b>NET CHANGE IN FUND BALANCE</b>	<b>193,571</b>	<b>(138,761)</b>	-	-
<b>FUND BALANCE - BEGINNING (From Prior Year)</b>	<b>821,602</b>	<b>1,015,173</b>	-	-
Adjustment to Beginning Fund Balance (Add Explanation)				
<b>FUND BALANCE - ENDING</b>	<b>1,015,173</b>	<b>876,412</b>	-	-

Explanation (5900 and Adjustment to Beginning Fund-Balance)				

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33 Washington 31 DEBT SERVICE FUND	ACTUAL FY 2006	FINAL BUDGET FY 2007	ACTUAL FY 2007	ORIGINAL BUDGET FY 2008
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## REVENUES

<b>1000 REVENUES FROM LOCAL SOURCES</b>				
1100 Property Taxes	19,777,844	24,744,852	-	-
1500 Earnings on Investments				
1900 Other Revenues From Local Sources	13	555,750		
<b>TOTAL REVENUES FROM LOCAL SOURCES</b>	<b>19,777,857</b>	<b>25,300,602</b>	<b>-</b>	<b>-</b>
<b>3000 REVENUES FROM STATE SOURCES</b>				
3650 Capital Outlay Foundation				
<b>TOTAL REVENUES FROM STATE SOURCES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL REVENUES, 31 DEBT SERVICE FUND</b>	<b>19,777,857</b>	<b>25,300,602</b>	<b>-</b>	<b>-</b>

## EXPENDITURES

<b>5000 DEBT SERVICE</b>				
830 Interest	6,681,570	7,750,968		
840 Redemption of Principal	14,839,679	18,009,013		
845 Debt Issuance Costs on Refundings				
890 Miscellaneous Expenditures	6,500	6,700		
<b>TOTAL EXPENDITURES, 31 DEBT SERVICE FUND</b>	<b>21,527,749</b>	<b>25,766,681</b>	<b>0</b>	<b>0</b>

## OTHER FINANCING

<b>5000 OTHER FINANCING SOURCES (USES)</b>				
5120 Premium or Discount on the Issuance of Refunding Bonds				
5130 Issuance of Refunding Bonds				
5140 Payment to Refunded Bonds Escrow				
5200 Transfers In from Other Funds				
5201 Transfers Out to Other Funds				
5900 Other Financing Sources (Uses) (Attach Detail)				
<b>6000 OTHER ITEMS</b>				
6300 Special Items				
6400 Extraordinary Items				
<b>TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## SUMMARY - 31 DEBT SERVICE FUND

<b>REVENUES BY SOURCE</b>				
1000 Total Local	19,777,857	25,300,602	-	-
3000 Total State	-	-	-	-
<b>TOTAL REVENUES</b>	<b>19,777,857</b>	<b>25,300,602</b>	<b>-</b>	<b>-</b>
<b>EXPENDITURES BY OBJECT</b>				
800 Other Objects	21,527,749	25,766,681	-	-
<b>TOTAL EXPENDITURES</b>	<b>21,527,749</b>	<b>25,766,681</b>	<b>-</b>	<b>-</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(1,749,892)</b>	<b>(466,079)</b>	<b>-</b>	<b>-</b>
<b>OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(1,749,892)</b>	<b>(466,079)</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE - BEGINNING (From Prior Year)</b>	<b>2,302,257</b>	<b>552,365</b>		
<b>Adjustment to Beginning Fund Balance (Add Explanation)</b>				
<b>FUND BALANCE - ENDING</b>	<b>552,365</b>	<b>86,286</b>	<b>-</b>	<b>-</b>

Explanation (5900 and Adjustment to Beginning Fund Balance)

# ANNUAL FINANCIAL REPORT

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<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>30,639,784</b>			
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<b>33 Washington 32 CAPITAL PROJECTS FUND</b>	<b>ACTUAL FY 2006</b>	<b>FINAL BUDGET FY 2007</b>	<b>ACTUAL FY 2007</b>	<b>ORIGINAL BUDGET FY 2008</b>
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## REVENUES

<b>1000 REVENUES FROM LOCAL SOURCES</b>				
1100 Property Taxes	6,140,376	4,630,367	0	0
1500 Earnings on Investments	1,093,485	1,100,000		
1900 Other Revenues From Local Sources	92,167	30,000		
<b>TOTAL REVENUES, LOCAL SOURCES</b>	<b>7,326,028</b>	<b>5,760,367</b>	<b>0</b>	<b>0</b>
<b>3000 REVENUES FROM STATE SOURCES</b>				
3000 Other State Revenues				
3650 Capital Outlay Foundation	1,302,254	2,181,443		
<b>TOTAL REVENUES, STATE SOURCES</b>	<b>1,302,254</b>	<b>2,181,443</b>	<b>0</b>	<b>0</b>
<b>4000 REVENUES FROM FEDERAL SOURCES</b>				
4000 Revenues from Federal Sources				
<b>TOTAL REVENUES, FEDERAL SOURCES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL REVENUES, 32 CAPITAL PROJECTS FUND</b>	<b>8,628,282</b>	<b>7,941,810</b>	<b>0</b>	<b>0</b>

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<b>33 Washington</b>				
<b>32 CAPITAL PROJECTS FUND</b>	<b>ACTUAL FY 2006</b>	<b>FINAL BUDGET FY 2007</b>	<b>ACTUAL FY 2007</b>	<b>ORIGINAL BUDGET FY 2008</b>

## EXPENDITURES

<b>.0002 TAX RATE PROGRAM</b>				
<b>2600 OPERATION AND MAINTENANCE OF FACILITIES</b>				
100 Salaries	125,825	130,728		
210 Retirement	18,113	20,550		
220 Social Security	9,626	10,001		
240 Insurance (Health/Dental/Life)	16,063	17,372		
200 Other Benefits				
<b>Total Benefits</b>	<b>43,802</b>	<b>47,923</b>	<b>0</b>	<b>0</b>
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
500 Other Purchased Services				
600 Supplies				
700 Property				
800 Other Objects				
810 Dues and Fees				
<b>Total Other Objects (800)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL OPERATION AND MAINTENANCE OF FACILITIES (2600)</b>	<b>169,627</b>	<b>178,651</b>	<b>0</b>	<b>0</b>
<b>10% OF BASIC PROGRAM</b>				
<b>1000 INSTRUCTION (10% of Basic)</b>				
600 Supplies				
641 Textbooks				
<b>Total Supplies (600)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
730 Equipment				
<b>TOTAL INSTRUCTION (1000)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>2000 SUPPORTING SERVICES (10% of Basic)</b>				
600 Supplies				
730 Equipment				
<b>TOTAL SUPPORTING SERVICES (2000)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>2100 SUPPORTING SERVICES (10% of Basic)</b>				
600 Supplies				
730 Equipment				
<b>TOTAL SUPPORTING SERVICES (2000)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>2200 SUPPORTING SERVICES (10% of Basic)</b>				
600 Supplies				
730 Equipment				
<b>TOTAL SUPPORTING SERVICES (2000)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>2500 SUPPORT SERVICES - CENTRAL (10% of Basic)</b>				
600 Supplies				
730 Equipment				
<b>TOTAL EXPENDITURES CENTRAL (2500)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>2600 OPERATION AND MAINTENANCE OF FACILITIES (10% of Basic)</b>				
600 Supplies				
730 Equipment				
<b>TOTAL OPERATION AND MAINTENANCE OF FACILITIES (2600)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>2700 STUDENT TRANSPORTATION (10% of Basic)</b>				
600 Supplies				
730 Equipment				
732 School Buses				
<b>Total Property (700)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL STUDENT TRANSPORTATION (2700)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>2900 OTHER SUPPORT SERVICES (10% of Basic)</b>				
600 Supplies				
730 Equipment				
<b>TOTAL OTHER SUPPORT (2900)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

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<b>33 Washington</b>				
<b>32 CAPITAL PROJECTS FUND</b>		<b>ACTUAL FY 2006</b>	<b>FINAL BUDGET FY 2007</b>	<b>ACTUAL FY 2007</b>
				<b>ORIGINAL BUDGET FY 2008</b>
<b>4501 BUILDING ACQUISITION AND CONSTRUCTION (10% of Basic)</b>				
460	Construction and Remodeling			
710	School Sites			
720	Buildings			
731	Machinery			
733	Furniture and Fixtures			
734	Technology Equipment			
735	Non-Bus Vehicles			
739	Other Equipment			
	Total Property (700)	0	0	0
<b>TOTAL BUILDING ACQUISITION AND CONSTRUCTION - STAFF (4500)</b>		0	0	0
<b>5000 DEBT SERVICES (10% of Basic)</b>				
800	Other Objects			
830	Interest			
840	Redemption of Principal			
	Total Other Objects (800)	0	0	0
<b>TOTAL DEBT SERVICE (5000)</b>		0	0	0
<b>TOTAL EXPENDITURES, 10% OF BASIC PROGRAM</b>		0	0	0
<b>4502 BUILDING ACQUISITION AND CONSTRUCTION</b>				
100	Salaries			
210	Retirement			
220	Social Security			
240	Insurance (Health/Dental/Life)			
200	Other Benefits			
	Total Benefits (200)	0	0	0
300	Purchased Professional and Technical Services	4,537,888	5,500,000	
400	Purchased Property Services			
460	Construction and Remodeling			
	Total Property (400)	0	0	0
500	Other Purchased Services			
600	Supplies - New Buildings	106,134	200,000	
641	Textbooks - New Buildings	269,804	400,000	
644	Library Books-New Libraries	65,368	50,000	
	Total Supplies (600)	441,306	650,000	0
710	Land and Improvements	5,571,464	8,868,475	
720	Buildings	34,878,154	52,244,009	
731	Machinery			
732	School Buses			
733	Furniture and Fixtures	1,326,780	3,147,372	
734	Technology Equipment	892,429	1,188,310	
735	Non-Bus Vehicles	147,118	150,000	
739	Other Equipment	603,329	800,000	
	Total Property (700)	43,419,274	66,398,166	0
800	Other Objects	147,436	198,360	
830	Interest			
840	Redemption of Principal			
	Total Other Objects (800)	147,436	198,360	0
<b>TOTAL BUILDING ACQUISITION AND CONSTRUCTION - (4500)</b>		48,545,904	72,746,526	0
<b>TOTAL EXPENDITURES, 32 CAPITAL PROJECTS FUND</b>		48,715,531	72,925,177	0

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33 Washington 32 CAPITAL PROJECTS FUND	ACTUAL FY 2006	FINAL BUDGET FY 2007	ACTUAL FY 2007	ORIGINAL BUDGET FY 2008
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## OTHER FINANCING

<b>5000 OTHER FINANCING SOURCES (USES)</b>				
5110 Face Amount of Bonds Issued	40,000,000	59,000,000		
5120 Premium or Discount on the Issuance of Bonds	310,436	1,144,360		
5200 Transfers In from Other Funds				
5201 Transfers Out to Other Funds				
5400 Loan Proceeds				
5300 Proceeds From Sale of Capital Assets	158,169	32,941		
5500 Capital Lease Proceeds				
5900 Other Financing Sources (Uses) (Add Explanation)	306,645	625,000		
<b>6000 OTHER ITEMS</b>				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
<b>TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>	<b>40,775,250</b>	<b>60,802,301</b>	-	-

## SUMMARY - 32 CAPITAL PROJECTS FUND

<b>REVENUES BY SOURCE</b>				
1000 Total Local	7,326,028	5,760,367	-	-
3000 Total State	1,302,254	2,181,443	-	-
4000 Total Federal	-	-	-	-
<b>TOTAL REVENUES</b>	<b>8,628,282</b>	<b>7,941,810</b>	-	-
<b>EXPENDITURES BY OBJECT</b>				
100 Salaries	125,825	130,728	-	-
200 Employee Benefits	43,802	47,923	-	-
300 Purchased Professional and Technical Services	4,537,888	5,500,000	-	-
400 Purchased Property Services	-	-	-	-
500 Other Purchased Services	-	-	-	-
600 Supplies	441,306	650,000	-	-
700 Property	43,419,274	66,398,166	-	-
800 Other Objects	147,436	198,360	-	-
<b>TOTAL EXPENDITURES</b>	<b>48,715,531</b>	<b>72,925,177</b>	-	-
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(40,087,249)</b>	<b>(64,983,367)</b>	-	-
<b>OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>	<b>40,775,250</b>	<b>60,802,301</b>	-	-
<b>NET CHANGE IN FUND BALANCE</b>	<b>688,001</b>	<b>(4,181,066)</b>	-	-
<b>FUND BALANCE - BEGINNING (From Prior Year)</b>	<b>21,031,864</b>	<b>21,719,865</b>		
<b>Adjustment to Beginning Fund Balance (Add Explanation)</b>				
<b>FUND BALANCE - ENDING</b>	<b>21,719,865</b>	<b>17,538,799</b>	-	-

Explanation (5900 and Adjustment to Beginning Fund Balance)

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TOTAL REVENUES, 40 BUILDING RESERVE FUND	0	0	0	0
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EXPENDITURES

4000 FACILITIES ACQUISITION AND CONSTRUCTION				
100 Salaries				
210 Retirement				
220 Social Security				
240 Insurance (Health/Dental/Life)				
200 Other Benefits				
Total Benefits (200)	0	0	0	0
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
700 Property				
800 Other Objects				
TOTAL EXPENDITURES, 40 BUILDING RESERVE FUND	0	0	0	0

OTHER FINANCING

5000 OTHER FINANCING SOURCES (USES)				
5200 Transfers In from Other Funds				
5900 Other Financing Sources (Uses) (Add Explanation)				
6000 OTHER ITEMS				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-

TEST SCHOOL DISTRICT XX 40 BUILDING RESERVE FUND	ACTUAL FY 2005	FINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2007
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**SUMMARY - 40 BUILDING RESERVE FUND**

<b>REVENUES BY SOURCE</b>				
1000 Total Local	-	-	-	-
3000 Total State	-	-	-	-
<b>TOTAL REVENUES</b>	-	-	-	-
<b>EXPENDITURES BY OBJECT</b>				
100 Salaries	-	-	-	-
200 Employee Benefits	-	-	-	-
300 Purchased Professional and Technical Services	-	-	-	-
400 Purchased Property Services	-	-	-	-
700 Property	-	-	-	-
800 Other Objects	-	-	-	-
<b>TOTAL EXPENDITURES</b>	-	-	-	-
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	-	-	-	-
<b>OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>	-	-	-	-
<b>NET CHANGE IN FUND BALANCE</b>	-	-	-	-
<b>FUND BALANCE - BEGINNING (From Prior Year)</b>				
<b>Adjustment to Beginning Fund Balance (Add Explanation)</b>				
<b>FUND BALANCE - ENDING</b>	-	-	-	-

<b>Explanation (5900 and Adjustment to Beginning Fund Balance)</b>

Date of public notice stating the purpose for which expenditures are to be made:

\_\_\_\_\_ Date

Revenues are limited by state law (53A-23-102), to any local or state capital outlay funds.

Expenditures are limited by state law (53A-23-101), to meet the capital outlay costs of the school district, including costs for planning, constructing, replacing, improving, equipping, and furnishing school buildings and purchasing school sites.

EOF



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<b>33 Washington</b>		<b>ACTUAL</b>	<b>FINAL</b>	<b>ACTUAL</b>	<b>ORIGINAL</b>
<b>49 or 51 FOOD SERVICE FUND</b>		<b>FY 2006</b>	<b>BUDGET</b>	<b>FY 2007</b>	<b>BUDGET</b>
			<b>FY 2007</b>	<b>FY 2007</b>	<b>FY 2008</b>
1620	Sales to Adults	96,412	100,000		
1690	Other Revenues From Local Sources				
1930	Gains (Losses) From Sale of Capital Assets - Enterprise Funds				
<b>TOTAL REVENUES, LOCAL SOURCES</b>		<b>2,073,017</b>	<b>2,509,230</b>	<b>0</b>	<b>0</b>
<b>3000 REVENUES FROM STATE SOURCES</b>					
3700	Miscellaneous State Revenues				
3770	School Lunch	782,328	750,000		
<b>TOTAL REVENUES, STATE SOURCES</b>		<b>782,328</b>	<b>750,000</b>	<b>0</b>	<b>0</b>
<b>4000 REVENUES FROM FEDERAL SOURCES</b>					
4571	Lunch Reimbursement	436,414	461,100		
4572	Lunch Reimbursement (Free and Reduced Meals)	1,856,121	1,908,000		
4573	Special Milk Reimbursement				
4574	Breakfast Reimbursement	491,903	519,400		
4575	Child and Adult Care Food Program				
4578	NET (Nutritional Education and Training Program)				
4579	Other Child Nutrition Program Revenue				
4970	Donated Commodities	316,106	319,740		
<b>TOTAL REVENUES, FEDERAL SOURCES</b>		<b>3,100,544</b>	<b>3,208,240</b>	<b>0</b>	<b>0</b>
<b>TOTAL REVENUES, 49 or 51 FOOD SERVICE FUND</b>		<b>5,955,889</b>	<b>6,467,470</b>	<b>0</b>	<b>0</b>

## EXPENSES/EXPENDITURES

<b>3100 FOOD SERVICES</b>					
100	Salaries	1,752,507	2,073,419		
210	Retirement	265,361	321,935		
220	Social Security	131,668	158,617		
240	Insurance (Health/Dental/Life)	391,768	515,319		
200	Other Benefits	41,438	52,321		
	Total Benefits (200)	<b>830,235</b>	<b>1,048,192</b>	<b>0</b>	<b>0</b>
300	Purchased Professional and Technical Services				
400	Purchased Property Services	9,725	16,000		
500	Other Purchased Services	5,009	5,000		
600	Non-Food Supplies	238,296	288,000		
630	Food	2,303,355	2,519,740		
	Total Supplies (600)	<b>2,541,651</b>	<b>2,807,740</b>	<b>0</b>	<b>0</b>
700	Property	277,678	60,000		
780	Depreciation - Enterprise Funds				
	Total Property (700)	<b>277,678</b>	<b>60,000</b>	<b>0</b>	<b>0</b>
800	Other Objects	565,304	610,775		
810	Dues and Fees				
	Total Other Objects (800)	<b>565,304</b>	<b>610,775</b>	<b>0</b>	<b>0</b>
<b>TOTAL EXPENDITURES, 49 or 51 FOOD SERVICE FUND</b>		<b>5,982,109</b>	<b>6,621,126</b>	<b>0</b>	<b>0</b>

## OTHER FINANCING-Governmental Funds

<b>5000 OTHER FINANCING SOURCES (USES)</b>					
5200	Transfers In from Other Funds				
5210	Transfers Out to Other Funds				
5900	Other Financing Sources (Uses) (Add Explanation)				
<b>6000 OTHER ITEMS</b>					
6100	Capital Contributions				
6300	Special Items				
6400	Extraordinary Items				
<b>TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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33 Washington 49 or 51 FOOD SERVICE FUND	ACTUAL FY 2006	FINAL BUDGET FY 2007	ACTUAL FY 2007	ORIGINAL BUDGET FY 2008
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**SUMMARY - 49 or 51 FOOD SERVICE FUND**

<b>REVENUES BY SOURCE</b>				
1000 Total Local	2,073,017	2,509,230	-	-
3000 Total State	782,328	750,000	-	-
4000 Total Federal	3,100,544	3,208,240	-	-
<b>TOTAL REVENUES</b>	<b>5,955,889</b>	<b>6,467,470</b>	-	-
<b>EXPENSES / EXPENDITURES BY OBJECT</b>				
100 Salaries	1,752,507	2,073,419	-	-
200 Employee Benefits	830,235	1,048,192	-	-
300 Purchased Professional and Technical Services	-	-	-	-
400 Purchased Property Services	9,725	16,000	-	-
500 Other Purchased Services	5,009	5,000	-	-
600 Supplies	2,541,651	2,807,740	-	-
700 Property	277,678	60,000	-	-
800 Other Objects	565,304	610,775	-	-
<b>TOTAL EXPENSES/EXPENDITURES</b>	<b>5,982,109</b>	<b>6,621,126</b>	-	-
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENSES/EXPENDITURES</b>	<b>(26,220)</b>	<b>(153,656)</b>	-	-
<b>OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>	-	-	-	-
<b>NET CHANGE IN NET ASSETS / FUND BALANCE</b>	<b>(26,220)</b>	<b>(153,656)</b>	-	-
<b>NET ASSETS / FUND BALANCE - BEGINNING (From Prior Year)</b>	<b>563,764</b>	<b>537,544</b>		
Adjustment to Beginning Net Assets/Fund Balance (Add Explanation)				
<b>NET ASSETS / FUND BALANCE - ENDING</b>	<b>537,544</b>	<b>383,888</b>	-	-

Explanation (5900 and Adjustment to Beginning Fund Balance)

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33 Washington OTHER GOVERNMENTAL AND ENTERPRISE FUNDS		Balances at June 30, 2006		Balances at June 30, 2007	
BALANCE SHEET					
<b>8100 ASSETS</b>					
8110	Cash in Banks and On Hand	622,446		-	
8120	Investments	189,391		-	
8131	Receivables - Other Local	-		-	
8132	Receivables - Property Taxes	-		-	
8133	Receivables - State	-		-	
8134	Receivables - Federal	-		-	
8135	Due from Other Funds	-		-	
8140	Inventories	-		-	
8150	Prepaid Expenditures / Expenses	105		-	
8190	Other Current Assets	-		-	
8200	Capital Assets, Net of Accum. Depreciation - Enterprise Funds	-		-	
8300	Other Assets - Enterprise Funds	-		-	
<b>TOTAL ASSETS</b>		<b>811,942</b>		-	
<b>9500 LIABILITIES</b>					
9505	Negative Cash Balance	-		-	
9510	Accounts Payable	9,514		-	
9530	Accrued Liabilities	-		-	
9540	Accrued Salaries and Withholdings	-		-	
9550	Due to Other Funds	-		-	
9561	Deferred Revenues - Other Local	-		-	
9562	Deferred Revenues - Property Taxes	-		-	
9563	Deferred Revenues - State	-		-	
9564	Deferred Revenues - Federal	-		-	
9590	Other Current Liabilities	-		-	
9600	Long-term Liabilities - Enterprise Funds	-		-	
<b>TOTAL LIABILITIES</b>		<b>9,514</b>		-	
<b>9800 NET ASSETS / FUND BALANCES</b>					
Net Assets of Enterprise Funds:					
9810	Net Assets invested in Capital Assets, Net of Related Debt				
9820	Restricted Net Assets				
9830	Unrestricted Net Assets				
Fund Balances of Governmental Funds:					
9841	Reserved for Encumbrances and Commitments				
9842	Reserved for Inventories				
9848	Reserved for Other				
9852	Unreserved, Designated for Unrestricted Programs				
9853	Unreserved, Designated for Employee Benefit Obligations				
9854	Unreserved, Designated for Other	802,428		-	
9859	Unreserved, Undesignated Fund Balance	-		-	
<b>TOTAL NET ASSETS / FUND BALANCES</b>		<b>802,428</b>		-	
<b>TOTAL LIABILITIES AND NET ASSETS / FUND BALANCES</b>		<b>811,942</b>		-	

# ANNUAL FINANCIAL REPORT

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33 Washington OTHER GOVERNMENTAL AND ENTERPRISE FUNDS	ACTUAL FY 2006	FINAL BUDGET FY 2007	ACTUAL FY 2007	ORIGINAL BUDGET FY 2008
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## REVENUES

<b>1000 REVENUES FROM LOCAL SOURCES</b>				
1200 Local Governmental Units Other Than LEAs				
1300 Tuition				
1500 Earnings on Investments	27,188	35,000		
1700 District Activities				
1750 Enterprise Activities (School Vending and Stores)				
1800 Community Services Activities				
1900 Other Revenues From Local Sources				
1910 Rentals				
1920 Contributions and Donations From Private Sources	543,704	550,000		
1930 Gains (Losses) From Sale of Capital Assets - Enterprise Funds				
1970 Operating Revenues - Enterprise Funds				
<b>TOTAL REVENUES, LOCAL SOURCES</b>	<b>570,892</b>	<b>585,000</b>	<b>0</b>	<b>0</b>
<b>3000 REVENUES FROM STATE SOURCES</b>				
3700 Miscellaneous State Revenues				
3900 Revenues From Other State Agencies				
<b>TOTAL REVENUES, STATE SOURCES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>4000 REVENUES FROM FEDERAL SOURCES</b>				
4100 Unrestricted Revenue Direct From Federal				
4200 Unrestricted Revenue Through State				
4300 Restricted Revenue Direct From Federal				
4400 Restricted Revenue Through State				
<b>TOTAL REVENUES, FEDERAL SOURCES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL REVENUES, OTHER FUNDS</b>	<b>570,892</b>	<b>585,000</b>	<b>0</b>	<b>0</b>

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33 Washington OTHER GOVERNMENTAL AND ENTERPRISE FUNDS	ACTUAL FY 2006	FINAL BUDGET FY 2007	ACTUAL FY 2007	ORIGINAL BUDGET FY 2008
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EXPENSES/EXPENDITURES

<b>1000 INSTRUCTION</b>				
100	Salaries			
210	Retirement			
220	Social Security			
240	Insurance (Health/Dental/Life)			
200	Other Benefits			
	Total Benefits (200)	0	0	0
300	Purchased Professional and Technical Services			
400	Purchased Property Services			
500	Other Purchased Services			
600	Supplies	298,738	360,000	
700	Property	43,985	50,000	
780	Depreciation-Enterprise Funds			
	Total Property (700)	43,985	50,000	0
800	Other Objects			
810	Dues and Fees			
	Total Other Objects (800)	0	0	0
	<b>TOTAL INSTRUCTION (1000)</b>	<b>342,723</b>	<b>410,000</b>	<b>0</b>
<b>2000 SUPPORT SERVICES</b>				
100	Salaries			
210	Retirement			
220	Social Security			
240	Insurance (Health/Dental/Life)			
200	Other Benefits			
	Total Benefits (200)	0	0	0
300	Purchased Professional and Technical Services			
400	Purchased Property Services			
500	Other Purchased Services			
600	Supplies			
700	Property			
780	Depreciation-Enterprise Funds			
	Total Property (700)	0	0	0
800	Other Objects			
810	Dues and Fees			
	Total Other Objects (800)	0	0	0
	<b>TOTAL SUPPORT SERVICES (2000)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>3000 NONINSTRUCTIONAL SERVICES</b>				
100	Salaries			
210	Retirement			
220	Social Security			
240	Insurance (Health/Dental/Life)			
200	Other Benefits			
	Total Benefits (200)	0	0	0
300	Purchased Professional and Technical Services			
400	Purchased Property Services			
500	Other Purchased Services			
600	Supplies			
700	Property			
780	Depreciation-Enterprise Funds			
	Total Property (700)	0	0	0
800	Other Objects			
810	Dues and Fees			
	Total Other Objects (800)	0	0	0
	<b>TOTAL NONINSTRUCTIONAL SERVICES (3000)</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>TOTAL EXPENDITURES, OTHER FUNDS</b>	<b>342,723</b>	<b>410,000</b>	<b>0</b>

# ANNUAL FINANCIAL REPORT

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33 Washington OTHER GOVERNMENTAL AND ENTERPRISE FUNDS	ACTUAL FY 2006	FINAL BUDGET FY 2007	ACTUAL FY 2007	ORIGINAL BUDGET FY 2008
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## OTHER FINANCING-Governmental Funds

5000 OTHER FINANCING SOURCES (USES)				
5200 Transfers In from Other Funds				
5201 Transfers Out to Other Funds				
5400 Loan Proceeds				
5500 Capital Leases Proceeds				
5900 Other Financing Sources (Uses) (Add Explanation)				
6000 OTHER ITEMS				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-

## SUMMARY - OTHER FUNDS

REVENUES BY SOURCE				
1000 Total Local	570,892	585,000	-	-
3000 Total State	-	-	-	-
4000 Total Federal	-	-	-	-
TOTAL REVENUES	570,892	585,000	-	-
EXPENSES / EXPENDITURES BY OBJECT				
100 Salaries	-	-	-	-
200 Employee Benefits	-	-	-	-
300 Purchased Professional and Technical Services	-	-	-	-
400 Purchased Property Services	-	-	-	-
500 Other Purchased Services	-	-	-	-
600 Supplies	298,738	360,000	-	-
700 Property	43,985	50,000	-	-
800 Other Objects	-	-	-	-
TOTAL EXPENSES / EXPENDITURES	342,723	410,000	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENSES/EXPENDITURES	228,169	175,000	-	-
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-
NET CHANGE IN NET ASSETS / FUND BALANCE	228,169	175,000	-	-
NET ASSETS / FUND BALANCE - BEGINNING (From Prior Year)	574,259	802,428		
Adjustment to Beginning Net Assets/Fund Balance (Add Explanation)				
NET ASSETS / FUND BALANCE - ENDING	802,428	977,428	-	-

Explanation: (5900 and Adjustment to Beginning Fund Balance)


# ANNUAL FINANCIAL REPORT

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<b>33 Washington SUMMARY - ALL FUNDS</b>	<b>ACTUAL FY 2006</b>	<b>FINAL BUDGET FY 2007</b>	<b>ACTUAL FY 2007</b>	<b>ORIGINAL BUDGET FY 2008</b>
<b>REVENUES BY SOURCE</b>				
1000 Total Local	59,505,138	67,966,400	-	-
3000 Total State	77,362,447	88,183,896	-	-
4000 Total Federal	12,389,447	13,283,353	-	-
<b>TOTAL REVENUES</b>	<b>149,257,032</b>	<b>169,433,649</b>	-	-
<b>EXPENDITURES BY OBJECT</b>				
100 Salaries	72,091,712	80,644,386	-	-
200 Employee Benefits	30,702,949	35,474,710	-	-
300 Purchased Professional and Technical Services	5,911,378	7,515,645	-	-
400 Purchased Property Services	1,037,565	1,448,993	-	-
500 Other Purchased Services	1,514,582	1,781,908	-	-
600 Supplies	11,705,134	14,272,577	-	-
700 Property	44,940,535	68,232,394	-	-
800 Other Objects	22,882,893	27,472,739	-	-
<b>TOTAL EXPENDITURES</b>	<b>190,786,748</b>	<b>236,843,352</b>	-	-
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(41,529,716)</b>	<b>(67,409,703)</b>	-	-
<b>OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>	<b>40,468,605</b>	<b>60,177,301</b>	-	-
<b>NET CHANGE IN FUND BALANCE</b>	<b>(1,061,111)</b>	<b>(7,232,402)</b>	-	-
<b>FUND BALANCE - BEGINNING (From Prior Year)</b>	<b>38,668,833</b>	<b>37,607,722</b>	-	-
Adjustments to Beginning Fund Balance	-	-	-	-
<b>FUND BALANCE - ENDING</b>	<b>37,607,722</b>	<b>30,375,320</b>	-	-

EOF

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## 33 Washington

### Detail Schedule of Property Tax

	2005-2006		2006-2007			2007-2008	
	TAX RATE	ACTUAL REVENUE	TAX RATE	AMOUNT BUDGETED	ACTUAL REVENUE	TAX RATE	AMOUNT ANTICIPATED
<b>10 GENERAL FUND</b>							
Basic Program (53A-17a-135)	.001720	12,290,684	.001515	13,971,710			
Voted Leeway (53A-17a-133)	.000600	4,283,314	.000600	5,533,351			
Board Leeway (53A-17a-134) (Class Size Reduction)	.000400	2,855,542	.000400	3,688,900			
Board Leeway (53A-17a-151) (Reading Program)	.000121	856,342	.000105	968,336			
P.L. 81-874 (53A-17a-143)							
Transportation (53A-17a-127)	.000090	655,295	.000107	986,781			
Tort Liability (63-30-27)	.000020	142,781	.000020	184,445			
Redemptions - Basic Levy							
Redemptions - Voted Leeway							
Redemptions - Special Transportation							
Redemptions - Tort Liability							
Redemptions - Reading Levy							
Vehicle Fees in Lieu of Tax (59-2-405) - Basic		2,303,237		2,117,754			
Vehicle Fees in Lieu of Tax (59-2-405) - Sp. Trans.		120,519		149,571			
Vehicle Fees in Lieu of Tax (59-2-405) - Tort Liab.		26,782		27,957			
Vehicle Fees in Lieu of Tax - Voted Leeway		1,339,091		1,397,857			
Vehicle Fees in Lieu of Tax - Reading		162,030		146,775			
Judgement Recovery (59-2-1328)							
Tax Refunds	xxx		xxx			xxx	
<b>TOTAL GENERAL FUND NO. 10</b>	<b>.002951</b>	<b>25,035,617</b>	<b>.002747</b>	<b>29,173,437</b>	<b>0</b>	<b>.000000</b>	<b>0</b>
<b>23 NON K-12 PROGRAMS FUND</b>							
Recreation (11-2-7)	.000130	927,961	.000087	802,336			
Vehicle Fees in Lieu of Tax (59-2-405)		174,082		121,614			
Tax Sales and Redemptions & Other	xxx		xxx			xxx	
Judgement Recovery (59-2-1328)							
Tax Refunds	xxx		xxx			xxx	
<b>TOTAL NON K-12 FUND NO. 23</b>	<b>.000130</b>	<b>1,102,043</b>	<b>.000087</b>	<b>923,950</b>	<b>0</b>	<b>.000000</b>	<b>0</b>
<b>31 DEBT SERVICE FUND</b>							
Gen Oblig Debt (11-14-19/53A-17a-145/ 53A-21-103)	.002760	19,777,844	.002330	21,487,845			
Vehicle Fees in Lieu of Tax (59-2-405)				3,257,007			
Tax Sales and Redemptions & Other	xxx		xxx			xxx	
Judgement Recovery (59-2-1328)							
Tax Refunds	xxx		xxx			xxx	
<b>TOTAL DEBT SERVICE FUND NO. 31</b>	<b>.002760</b>	<b>19,777,844</b>	<b>.002330</b>	<b>24,744,852</b>	<b>0</b>	<b>.000000</b>	<b>0</b>
<b>32 CAPITAL PROJECTS FUND</b>							
Capital Outlay Foundation (53A-21-101 thru 105)	.000200	1,418,033	.000436	4,020,901			
10% of Basic (53A-17a-145)	.000090	638,115					
Voted Capital (53A-16-110)							
Vehicle Fees in Lieu of Tax (59-2-405) Cap Found		4,084,228		609,466			
Vehicle Fees in Lieu of Tax (59-2-405) 10% Basic							
Tax Sales and Redemptions Cap Foundation	xxx		xxx			xxx	
Tax Sales and Redemptions 10% of Basic							
Judgement Recovery (59-2-1328)							
Tax Refunds	xxx		xxx			xxx	
<b>TOTAL CAPITAL PROJECTS FUND NO. 32</b>	<b>.000290</b>	<b>6,140,376</b>	<b>.000436</b>	<b>4,630,367</b>	<b>0</b>	<b>.000000</b>	<b>0</b>
<b>TOTAL OF ALL FUNDS</b>							
<b>TOTALS - ALL FUNDS</b>	<b>.006131</b>	<b>52,055,880</b>	<b>.005600</b>	<b>59,472,606</b>	<b>0</b>	<b>.000000</b>	<b>0</b>



## ANNUAL FINANCIAL REPORT INSTRUCTIONS

### **GENERAL INSTRUCTIONS:**

- a. **Rounding:** Round all amounts to the nearest whole dollar.
- b. **Blank Spaces:** If a cell on the report is not needed, please leave the cell entirely blank. (No space characters please, use the delete key to clear the cell.)
- c. **Actual Revenues and Expenditures Column (FY2006):** The 2006 Actuals have been pre-loaded as well as the 2007 budget. The cells are not locked however so you can change them. Please complete the fiscal year 2006 actual and fiscal year 2007 budget columns.
- d. To switch from Budget to Actual or from Actual to Budget reporting, select **Tools, Toggle Budget/Actual** from the menu.
- e. To make an unprotected Draft copy (for District use only), select **Tools, Draft Copy** from the menu while on the desired sheet.

### **BUDGET**

#### **1. SPECIFIC INSTRUCTIONS:**

- a. **Verify that an "X" is in the BUDGET square on the Cover Page.** If not, toggle to the Budget Report (see item [d] of the General Instructions).
- b. **Final Budget (Current Year):** Report final budget amounts adopted by the Board. Please complete the fiscal year 2006 budget column.
- c. **Original Budget (FY2006):** Report projected amounts for the upcoming year.
- d. **Balance Sheet not required to be completed for budget report.**

#### **2. DUE DATE:**

##### **School Districts,**

- a. **July 15** if the adopted tax rate is equal to or less than the certified rate.
- b. **August 15** if the adopted tax rate is greater than the certified rate.

##### **Charter Schools, July 15**

#### **3. ACCOUNT CODING:**

The classifications and definitions used in budgeting for revenues and expenditures in the various funds should be in accordance with those found in the School Finance and Statistics Workshop Book, the AICPA Audit and Accounting Guide, "Audits of State and Local Governments", or the NCES Financial Accounting for School Systems manual. Fiscal year 2005 eliminates function codes 2800 and combines them in function code 2500. Also, local revenue has been expanded, sources and uses of funds have been combined, and additional expenditure codes have been added.

#### **4. UNDISTRIBUTED RESERVE:**

Undistributed Reserve is limited to 5% of the current or past General Fund budgeted expenditures under 53A-19-103. (Interpretation per State Auditor's office)

## ANNUAL FINANCIAL REPORT INSTRUCTIONS

### 5. USE OF CAPITAL OUTLAY LEVY PROCEEDS FOR 10% OF BASIC PROGRAM:

Section 53A-17a-145 authorizes school districts to increase their local levy to provide for an amount equal to ten percent of the yield of the basic program. The proceeds are to be used for debt service, the construction or remodeling of school buildings, or the purchase of school sites, buses, equipment, textbooks, and supplies. Revenues and expenditures (or transfers) from this levy are currently reported in the Capital Projects Fund.

### 6. DISTRIBUTION OF THE BUDGET REPORT:

**Please send a completed (paper copy) report to:**

\* Utah State Auditor  
c/o Kent Godfrey  
Utah State Capitol Complex  
East Office Building, Suite E310  
Salt Lake City, Utah 84114

# ANNUAL FINANCIAL REPORT INSTRUCTIONS

## **ACTUAL**

### **1. SPECIFIC INSTRUCTIONS:**

- a. **Verify that an "X" is in the ACTUAL square on the Cover Page.** If not, toggle to the Actual Report (see item [d] on the General Instructions).
- b. Submit two separate reports: **(1)** an independently audited financial report consistent with generally accepted accounting principles (51-2-1), and **(2)** an Annual Financial Report (AFR), which reflects the requirements of the USOE (53A-3-404). Corresponding amounts in each report, such as fund revenue, expenditure, and equity amounts should be exactly the same.
- c. After being reviewed and reconciled, AFR data are compiled and published in the **Annual Report of the State Superintendent of Public Instruction**. Detailed financial data are used in the school finance legislative process.

### **2. SIGNATURES:**

The AFR shall be signed by the Business Administrator, indicating that the report is accurate to the best of his/her knowledge. Submit the signed cover page to the State Office of Education as per address found under Distribution of the Annual Financial Report (AFR).

### **3. DUE DATES (UCA 53A-3-404 & 53A-1a-507):**

- a. The AFR is due **October 1**.
- b. School District Audit Report is due **November 30**.
- c. Charter School Audit Report is due **November 30**.

### **4. ACCOUNT CODING:**

The classifications and definitions used in accounting for assets, liabilities, revenues, expenditures, and fund equity of the various funds and programs shall be in accordance with those found in the School Finance and Statistics Workshop Book, the AICPA Audit and Accounting Guide, "Audits of State and Local Governments", or the NCES Financial Accounting for School Systems manual (2003 edition).

### **5. GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP):**

State law (53A-3-303) requires that school districts use uniform budgeting, accounting, and auditing procedures which shall be in accordance with generally accepted accounting principles and auditing standards. Interpretations and statements by the National Council on Governmental Accounting, the Governmental Accounting and Standards Board, and the UASBO Accounting and Reporting Practices Committee provide further guidance.

### **6. UNDISTRIBUTED RESERVE:**

If an undistributed reserve has been established as allowed in section 53A-19-103, the amount designated should be shown on the balance sheet of the Annual Financial Report.

## ANNUAL FINANCIAL REPORT INSTRUCTIONS

### 7. DISTRIBUTION OF THE ANNUAL FINANCIAL REPORT (AFR):

**Please email the completed report to:**

- \* School Finance & Statistics  
Von Hortin  
[von.hortin@schools.utah.gov](mailto:von.hortin@schools.utah.gov)

**Please send the signature page to:**

- \* School Finance & Statistics  
c/o Von Hortin  
Utah State Office of Education  
250 East 500 South  
P. O. Box 144200  
Salt Lake City, UT 84114-4200

**Please send the completed (paper copy) report to:**

- \* Utah State Auditor  
c/o Kent Godfrey  
Utah State Capitol Complex  
East Office Building, Suite E310  
Salt Lake City, Utah 84114

### 8. DISTRIBUTION OF THE AUDIT REPORT:

**Please send one copy to:**

- \* School Finance & Statistics  
c/o Von Hortin  
Utah State Office of Education  
250 East 500 South  
P.O. Box 144200  
Salt Lake City, Utah 84114-4200
- \* Utah State Auditor  
c/o Kent Godfrey  
Utah State Capitol Complex  
East Office Building, Suite E310  
Salt Lake City, Utah 84114
- \* Bureau of the Census  
Attention: Single Audit Clearinghouse  
Data Preparation Division  
1201 East 10th Street  
Jeffersonville, Indiana 47132  
(include signed copy of Data Collection Form)